(k) customs duties on originating goods classified under the tariff lines indicated "B10***" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(l) customs duties on originating goods classified under the tariff lines indicated with "B10****" shall be eliminated, from the Base Rate to free, effective on 1 April of the 11th year;

(m) customs duties on originating goods classified under the tariff lines indicated with "B10S" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 11th year. Customs duties on such goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(n) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 16th year;

(o) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(p) customs duties on originating goods classified under the tariff lines indicated with "PS" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(q) customs duties on originating goods classified under the tariff lines indicated with "PS*" or "PS**"shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

(r) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

(s) customs duties on originating goods classified under the tariff lines indicated with "QS" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);